



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Audits Section – Bay and Central Region
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(510) 622-2584, FAX (510) 622-2585

March 14, 2008

Maureen Bauman, LCSW, Director
Placer County Adult Systems of Care
11512 B Avenue, DeWitt Center
Auburn, CA 95603

Dear Ms. Bauman:

AUDIT REPORT – PLACER COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Placer County Mental Health Services for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

<u>Net Program Costs</u>				
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>	
Federal Share of Short-Doyle/Medi-Cal	\$ 5,092,321	\$ 5,107,976	\$ 15,655	
Federal Share of Healthy Families/Medi-Cal	\$ 262	\$ 115	\$ (147)	
State General Funds EPSDT Due State	\$ 1,033,584	\$ 1,028,376	\$ (5,208)	

Maureen Bauman, LCSW, Director
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If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

for Shirley Castaneda

WALTER J. HILL, JR., MBA, EA
Chief of Audits

Shirley Castaneda

SHIRLEY CASTANEDA, Supervisor
Audits Section – Bay & Central Region

Enclosures

CERTIFIED MAIL

PLACER COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2003

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP		\$ 3,888,788	\$ 22,017	\$ 3,910,805
HEALTHY FAMILIES - FFP		214	(147)	67
TOTAL FFP - COUNTY PROVIDER	(Sch. 2a)	<u>\$ 3,889,002</u>	<u>\$ 21,869</u>	<u>\$ 3,910,872</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 1,203,533	\$ (6,362)	\$ 1,197,171
HEALTHY FAMILIES - FFP		48	0	48
TOTAL FFP - CONTRACT PROVIDER	(Sch.3)	<u>\$ 1,203,581</u>	<u>\$ (6,362)</u>	<u>\$ 1,197,219</u>
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS				
MEDI-CAL - FFP		\$ 5,092,321	\$ 15,655	\$ 5,107,976
HEALTHY FAMILIES - FFP		262	(147)	115
TOTAL FFP		<u>\$ 5,092,583</u>	<u>\$ 15,506</u>	<u>\$ 5,108,091</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	<u>\$ 1,033,584</u>	<u>\$ (5,208)</u>	<u>\$ 1,028,376</u>

PLACER COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003

<u>COUNTY OPERATED FEDERAL</u>			As Settled	Audit Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>					
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$	0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)		0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0	0	0
36. Total		\$	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Medi-Cal Administrative Reimbursement</u>					
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	<u>1,334,563</u>	<u>\$ 254</u>	<u>\$ 1,334,817</u>
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	<u>962,124</u>	<u>\$ 32,956</u>	<u>\$ 995,080</u>
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$	<u>962,124</u>	<u>\$ 32,956</u>	<u>\$ 995,080</u>
<u>Healthy Families Administrative Reimbursement</u>					
40. Healthy Families Administrative Reimbursement Limi	(MH1979, Ln 8)	\$	<u>40</u>	<u>\$ (24)</u>	<u>\$ 16</u>
41. Healthy Families Administration	(MH1979, Ln 9)	\$	<u>0</u>	<u>\$ 13</u>	<u>\$ 13</u>
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$	<u>0</u>	<u>\$ 13</u>	<u>\$ 13</u>
<u>Utilization Review Reimbursement</u>					
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	<u>104,338</u>	<u>\$ 3,573</u>	<u>\$ 107,911</u>
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$	<u>134,492</u>	<u>\$ 4,605</u>	<u>\$ 139,097</u>
<u>Net SD/MC Reimbursement - FFP</u>					
45. Direct Services	(MH1979, Ln 16,16A)	\$	<u>3,255,358</u>	<u>\$ 1,490</u>	<u>\$ 3,256,848</u>
46. Enhanced (Children)	(MH1979, Ln 17,17A)		<u>6,868</u>	<u>(934)</u>	<u>5,934</u>
47. Enhanced (Refugees)	(MH1979, Ln 18)		<u>0</u>	<u>0</u>	<u>0</u>
48. MAA	(MH 1979, Ln 11, 12 & 13)		<u>0</u>	<u>0</u>	<u>0</u>
49. Administrative Reimbursement	(MH1979, Ln 6)		<u>481,062</u>	<u>16,478</u>	<u>497,540</u>
50. U.R. Skilled Professional	(MH1979, Ln 14)		<u>78,254</u>	<u>2,679</u>	<u>80,933</u>
51. U.R. Other	(MH1979, Ln 15)		<u>67,246</u>	<u>2,303</u>	<u>69,549</u>
52. Negotiated Rate-Payback	(MH1979, Ln 20)		<u>0</u>	<u>0</u>	<u>0</u>
53. Subtotal- FFP		\$	<u>3,888,788</u>	<u>\$ 22,017</u>	<u>\$ 3,910,805</u>
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
55. Quality Assurance Review Results	(Adj #)		<u>0</u>	<u>0</u>	<u>0</u>
56. Total SD/MC Reimbursement - FFP		\$	<u>3,888,788</u>	<u>\$ 22,017</u>	<u>\$ 3,910,805</u>
<u>Net Healthy Families Reimbursement - FFP</u>					
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	<u>214</u>	<u>\$ (156)</u>	<u>\$ 58</u>
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		<u>0</u>	<u>0</u>	<u>0</u>
59. Administrative Reimbursement	(MH1979, Ln 10)		<u>0</u>	<u>8</u>	<u>8</u>
60. Total Healthy Families Reimbursement - FFP		\$	<u>214</u>	<u>\$ (147)</u>	<u>\$ 67</u>
61. Total - FFP (Ln 56 + Ln 60)		\$	<u>3,889,002</u>	<u>\$ 21,869</u>	<u>\$ 3,910,871</u>

(To Sch. 1)

PLACER COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	6,358,388	3,129	6,361,517
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	10,555	(1,437)	9,118
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	326	(238)	88
9. Total		<u>\$ 6,369,269</u>	<u>\$ 1,454</u>	<u>\$ 6,370,723</u>
<u>Less: Patient & Other Payer Revenues</u>				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	47,180	0	47,180
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 47,180</u>	<u>\$ 0</u>	<u>\$ 47,180</u>
<u>Medi-Cal Net Reimbursement for Direct Services</u>				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	6,321,763	1,692	6,323,455
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	326	(238)	88
25. Total		<u>\$ 6,322,089</u>	<u>\$ 1,454</u>	<u>\$ 6,323,543</u>
<u>Medi-Cal MAA Reimbursement</u>				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

[illegible]

[illegible]

(To Sch. 1)

PLACER COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2003

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	8,652,296	(9,512)	8,642,784
(2) Total SD/MC Claims	9,405,783	0	9,405,783
(3) Percent % (Line 1/Line 2)	91.99%	-0.10%	91.89%
(4) EPSDT Claims	3,205,897	0	3,205,897
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	2,949,105	(3,271)	2,945,834
(6) Cost Settled Baseline for EPSDT	786,572	0	786,572
(7) Net Cost Settlement Amount (Line 5 - Line 6)	2,162,533	(3,271)	2,159,262
(8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%)	1,050,126	(1,587)	1,048,538
(8a) FY 2001-02 EPSDT settlement	884,706	(37,783)	846,923
(8b) Annual Local Growth (L. 8 - 8a)	165,420	36,195	201,615
(9) County Match 10% of Local Growth (8b x 10%)	16,542	3,619	20,161
(10) Net cost settlement amount (L. 8 - 9)	1,033,584	(5,208)	1,028,376
(11) SGF Distribution (Settled and Audited)	1,033,584	0	1,033,584
(12) SGF Due (State)	0	(5,208)	(5,208)
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

**PLACER COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

FINDING – PHASE II CONSOLIDATION COSTS

Our examination disclosed that the County did not report the Phase II Consolidation of the Fee For Service Medi-Cal by discipline. Rather, the County aggregated all the disciplines and reported them separately by service functions.

The State DMH letter dated December 28, 1998 requires the County to separately identify and disclose payments, total units, and SD/MC units related to the Phase II contractors, by discipline or provider number.

We have identified the following disciplines: Psychiatrist, Psychologist, Licensed Social Worker (LCSW), and Marriage Family Child Counselor (MFCC) and corrected the appropriate cost per unit applicable to each discipline.

Our examination also reveal that Fee for Services Psychiatrist cost per unit for service function codes 38 and 69 are \$1.42 which are higher than contracted rates \$0.83 and \$1.17. Per County's staff the difference was due to payments made to psychiatrists that were not on the County's provider network. The County uses the services of a psychiatrist located anywhere in the state who has contracted with a psychiatric hospital to provide services to inpatients. The reason is Placer County does not have a psychiatric hospital located within the boundaries of the County. These outside network psychiatrists are reimbursed at the higher than normal reimbursement rate due to their "hospital privileges". Due to time constraint, accept County's explanation and allow reimbursement of \$1.42 for both service function codes 38 and 69.

AUDIT AUTHORITY:

Fiscal Year 2002/03 Cost Report Instructions Manual
California Code Regulations, Title 9, Section 640
State DMH letter dated December 23, 1998
DMH Information Notice 97-15

RECOMMENDATION:

We recommend that the County report Phase II – Fee-For-Service units, gross cost, and total units by discipline and if applicable by service function within the discipline to reflect the actual payments made by the County. The total units of time should be capture for each discipline in order for the cost per unit to reflect the actual costs for each discipline as indicated on the letter dated December 23, 1998 sent to the Local Mental Health Administrators of the Counties particular discipline or provider number. DMH Information Notice 97-15 addressed reporting of discipline for Fee for Service Providers.

**PLACER COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

RECOMMENDATION: continued...

We also recommend that the County should exercise due care in the preparation of its cost report. All records utilized in the preparation of the SD/MC cost report must be properly documented, kept and readily available for review by auditors. Supporting documentation must be properly labeled and have an audit trail. This will facilitate the completion of the audit in a timely manner.

AUDITEE'S RESPONSE:

Placer County Mental Health concurs with the recommendation to report Fee-For-Service units, gross cost and total units by discipline and by service function. We request technical assistance with the MH1966 form to enable us to enter the Provider numbers as directed by the December 23, 1998 letter. Row 5 cells are locked and Row 6 cells are locked and have a formula =Getinfo (cell ref).

We appreciate the audit team's assistance in the audit of the Fee-For-Service program. Placer County Mental Health underwent a system conversion mid-year in 2002-2003 which involved an intense level of effort. System reporting from the "old" system for 2002-2003 was terminated and limited our ability to provide comprehensive and consistent reporting. We believe that documentation and records for succeeding years will adequately support reporting for Fee-For-Service and other programs.

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 64	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED ALLOWABLE SD/MC COST</u>			
1	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 962,124	\$ 32,956	\$ 995,080
2	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	13	13
3	MH 1960	11	C	NON SD/MC ADMINISTRATION	1,004,848	(32,969)	971,879
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	<u>\$ 1,966,972</u>		<u>\$ 1,966,972</u>
				To reallocate total administrative costs to Medi-Cal and non-Medi-Cal based on percentage of audited Medi-Cal costs (including crossover costs) per form MH 1968 to total costs per Form MH1964 in accordance with cost report instructions.			
4	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 104,338	\$ 3,573	\$ 107,911
5	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	134,492	4,605	139,097
6	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	192,626	(8,178)	184,448
Info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 431,456</u>		<u>\$ 431,456</u>
				To reallocate total utilization review costs to Medi-Cal and non-Medi-Cal based on percentage of audited Medi-Cal costs per form MH 1968 to total costs per Form MH1964 in accordance with cost report instruction.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
PLACER COUNTY				00031	64	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
				<u>MODE SF</u>			
7	MH1966A	3	B	FFS 15-18	\$ 47,063	\$ (47,063)	\$ 0
8	MH1966A	3	C	FFS 15-38	446,668	(446,668)	0
9	MH1966A	3	D	FFS 15-68	26,428	(26,428)	0
					<u>\$ 520,159</u>		<u>\$ 520,159</u>
				To eliminate the reported Fee For Services (FFS) costs as these costs were not broken down by each discipline. Costs will be redistributed after adjustments to FFS costs by each discipline to agree with the County records.			
				<u>MODE SF</u>			
10	MH1966A	3	B	FFS PSYCHIATRIST 15-38	\$ 0	\$ 2,092	\$ 2,092
11	MH1966A	3	C	FFS PSYCHIATRIST 15-69	0	7,064	7,064
12	MH1966A	3	D	FFS PSYCHOLOGIST 15-18	0	1,292	1,292
13	MH1966A	3	E	FFS PSYCHOLOGIST 15-38	0	39,734	39,734
14	MH1966A	3	F	FFS LCSW 15-18	0	11,907	11,907
15	MH1966A	3	G	FFS LCSW 15-38	0	103,904	103,904
16	MH1966A	3	H	FFS MFCC 15-18	0	35,815	35,815
17	MH1966A	3	I	FFS MFCC 15-38	0	318,350	318,350
Info.				TOTAL	<u>\$ 520,158</u>	<u>\$ 0</u>	<u>\$ 520,158</u>
				To reallocate Fee for Service costs to each discipline provider and service function code to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
PLACER COUNTY				00031	64	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
				<u>MODE SF</u>			
18	MH1966A	4	B	FFS PSYCHIATRIST 15-38	\$ 0	\$ 1.42	\$ 1.42
19	MH1966A	4	C	FFS PSYCHIATRIST 15-69	0	1.42	1.42
20	MH1966A	4	D	FFS PSYCHOLOGIST 15-18	0	0.74	0.74
21	MH1966A	4	E	FFS PSYCHOLOGIST 15-38	0	0.74	0.74
22	MH1966A	4	F	FFS LCSW 15-18	0	0.74	0.74
23	MH1966A	4	G	FFS LCSW 15-38	0	0.74	0.74
24	MH1966A	4	H	FFS MFCC 15-18	0	0.84	0.84
25	MH1966A	4	I	FFS MFCC 15-38	0	0.84	0.84
				To adjust the cost per unit of the program II expenditures to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
26	MH 1966A	2	B	TOTAL UNITS-MODE 15-18 FFS	60,582	(60,582)	0
27	MH 1966A	2	C	TOTAL UNITS-MODE 15-38 FFS	574,975	(574,975)	0
28	MH 1966A	2	D	TOTAL UNITS-MODE 15-68 FFS	4,980	(4,980)	0
Info.				TOTAL	<u>640,537</u>		<u>640,537</u>
				To eliminate the reported Fee For Services (FFS) units as these units were not broken down by each provider discipline. Units will be redistributed after adjustment to FFS units by each discipline to agree with the County records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 64	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
				<u>MODE SF</u>			
29	MH1966A	2	B	FFS PSYCHIATRIST 15-38	0	1,475.00	1,475
30	MH1966A	2	C	FFS PSYCHIATRIST 15-69	0	4,980.00	4,980
31	MH1966A	2	D	FFS PSYCHOLOGIST 15-18	0	1,740.00	1,740
32	MH1966A	2	E	FFS PSYCHOLOGIST 15-38	0	53,510.00	53,510
33	MH1966A	2	F	FFS LCSW 15-18	0	16,155.00	16,155
34	MH1966A	2	G	FFS LCSW 15-38	0	140,968.00	140,968
35	MH1966A	2	H	FFS MFCC 15-18	0	42,687.00	42,687
36	MH1966A	2	I	FFS MFCC 15-38	0	379,437.00	379,437
Info.				TOTAL	0	640,952	640,952
				To reallocate Fee for Service total units to each provider discipline and service function code to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				<u>ADJUSTMENTS TO REPORTED UNITS - COUNTY PROVIDERS</u>			
37	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS 51.40%	395,974	(1,736)	394,238
38	MH 1966A	9	TOTAL	TOTAL MEDI/MEDI UNITS 51.40%	3,671	7,654	11,325
39	MH 1966A	8 + 9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40%	399,645	5,918	405,563 *
40	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS 51.64%	1,076,429	82,406	1,158,835
41	MH 1966A	9A	TOTAL	TOTAL MEDI/MEDI UNITS 51.64%	11,013	15,435	26,448
42	MH 1966A	8A + 9A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.64%	1,087,442	97,841	1,185,283 *
				To adjust Medi-Cal and Medi/Medi Program I units to agree with the State Department of Mental Health Summary of Approved Claims. Copies of working detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 64	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED UNITS - COUNTY PROVIDERS</u>			
43	MH 1966A	8 + 9	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40% **	405,563	(5,918)	399,645 *
44	MH 1966A	8A + 9A	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.64% **	1,185,283	(97,841)	1,087,442 *
				To adjust Medi-Cal plus Medi/Medi units to reflect the lower of the Cost Report or the State Department of Mental Health Summary of Approved Claims.			
45	MH 1966A	8 + 9	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40% **	399,645	(3,671)	395,974 *
46	MH 1966A	8A + 9A	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.64% **	1,087,442	(11,013)	1,076,429 *
				To identify Medi/Medi units for settlement purposes.			
Info. 47	MH 1966A	8 + 9	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40% **	395,974	0	395,974
	MH 1966A	8A + 9A	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.64% **	1,076,429	(12)	1,076,417
				To adjust Medi-Cal units plus Medi-Medi units to reflect UR disallowances units per County records.			
48	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS 51.40%	99,643	27,800	127,443
Info. 49	MH 1966A	9	TOTAL	TOTAL MEDI/MEDI UNITS 51.40%	0	0	0
	MH 1966A	8 + 9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40%	99,643	27,800	127,443 *
50	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS 51.64%	412,410	1,440	413,850
Info. 51	MH 1966A	9A	TOTAL	TOTAL MEDI/MEDI UNITS 51.64%	0	0	0
	MH 1966A	8A + 9A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.64%	412,410	1,440	413,850 *
				To adjust SD/MC program II units to agree with the State Department of Mental Health Summary of Approved Claims. Copies of working papers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider PLACER COUNTY				Provider Number 00031	No. of Adj. 64	Fiscal Period Ended 06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED UNITS - COUNTY			
52	MH 1966A	8 + 9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40% **	127,443	(26,600)	100,843 *
53	MH 1966A	8A + 9A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.64% **	413,850	3,755	417,605 *
				To adjust SD/MC program II units to agree with County records. Copies of working papers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
Info.	MH 1966A	8 + 9	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40% **	100,843	0	100,843
54	MH 1966A	8A + 9A	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.64% **	417,605	(455)	417,150
				To adjust Medi-Cal plus Medi/Medi units to the lesser of the DMH Summary of Approved Claims or the County records.			
55	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/1/02 to 09/30/02	900	60	960 *
56	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/1/02 to 06/30/03	6,005	(305)	5,700 *
				To adjust Children Enhance units to agree with the State Department of Mental Health Summary of Approved Claims report.			
57	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/1/02 to 09/30/02 **	960	360	1,320 *
58	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/1/02 to 06/30/03 **	5,700	(415)	5,285 *
				To adjust Children Enhanced units to agree with County records.			
59	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCE UNITS 07/1/02 to 09/30/02 **	1,320	(360)	960
60	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCE UNITS 10/1/02 to 06/30/03 **	5,285	360	5,645
				To adjust Children Enhanced units to the lesser of DMH Summary of Approved Claims or the County records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
PLACER COUNTY				00031	64	06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED SHORT-DOYLE /MEDI-CAL SETTLEMENT			
61	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 3,888,788	\$ 22,017	\$ 3,910,805
62	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY	214	(147)	67
63	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	1,203,533	(6,362)	1,197,171
Info.	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	48	0	48
Info.					\$ 5,092,583	\$ 15,506	\$ 5,108,091
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units for the County and Contract Providers			
64	Sch. 4			EPSDT - SGF	\$ 1,033,584	\$ (5,208)	\$ 1,028,376
				To adjust the final settlement under EPSDT program to reflect the adjustments made to costs and units of service/time.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (10/04)

Fiscal Year 2002-2003

County: Placer County
County Code: 31

Legal Entity: Placer County		A	B	C
Legal Entity Number: 00031		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	23,894,489	19,724,084	43,618,573
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(6,195,817)	(6,195,817)
4	Other Adjustments (Provide Detail)	(12,533,455)	(9,470,582)	(22,004,037)
5	Total Costs Before Medi-Cal Adjustments	11,361,034	4,057,685	15,418,719
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			15,418,719
	Administrative Costs (County Only)			
9	SD/MC Administration			995,080
10	Healthy Families Administration			13
11	Non-SD/MC Administration			971,879
12	Total Administrative Costs			1,966,972
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			107,911
14	Other SD/MC Utilization Review			139,097
15	Non-SD/MC Utilization Review			184,448
16	Total Utilization Review Costs			431,456
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			13,020,291
19	Total Costs - Lines 9 through 18			15,418,719

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
ALLOCATION OF COSTS TO MODES OF SERVICE
MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH
Fiscal Year 2002-2003

County: Placer County
County Code: 31

Legal Entity: Placer County		A
Legal Entity Number: 00031		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	13,020,291
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	1,120,336
4	Day Services (Mode 10)	2,912,175
5	Outpatient Services (Mode 15 Program 1 + Program 2)	7,472,857
6	Outreach Services (Mode 45)	882,496
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	632,427
9	Total - Lines 2 through 8	13,020,291

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003

County: Placer County
County Code: 31

CR

Legal Entity: Placer County			A	B	C	D	E	F	G
Legal Entity Number: 00031			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				65					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			8,291					
3	Gross Cost		1,120,336	1,120,336					
4	Cost per Unit			135.13					
5	SMA per Unit			130.33					
6	Published Charge per Unit			133.75					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		795					
8A		10/01/02 - 06/30/03		3,321					
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11		07/01/02 - 09/30/02							
11A	Healthy Families (SED) Units	10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			4,175					
13	Medi-Cal Costs	07/01/02 - 09/30/02	107,426	107,426					
13A		10/01/02 - 06/30/03	448,756	448,756					
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	103,612	103,612					
14A		10/01/02 - 06/30/03	432,826	432,826					
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	106,331	106,331					
15A		10/01/02 - 06/30/03	444,184	444,184					
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		564,154	564,154					

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

DETAIL COST REPORT

Fiscal Year 2002-2003

County: Placer County County Code: 31			CR	CR	CR				
Legal Entity: Placer County			A	B	C	D	E	F	G
Legal Entity Number: 00031			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services				Function	Function	Function	Function	Function	Function
				85	91	95			
1	Allocation Percentage		100.00%	17.55%	0.06%	82.39%			
2	Total Units			2,776	23	20,098			
3	Gross Cost		2,912,175	511,163	1,759	2,399,253			
4	Cost per Unit			184.14	76.49	119.38			
5	SMA per Unit			177.60	73.77	115.14			
6	Published Charge per Unit			182.29	75.73	118.18			
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		290	13	2,953			
8A		10/01/02 - 06/30/03		1,031	2	9,081			
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11		10/01/02 - 09/30/02							
11A	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			1,455	8	8,064			
13	Medi-Cal Costs	07/01/02 - 09/30/02	406,916	53,400	994	352,522			
13A		10/01/02 - 06/30/03	1,274,066	189,845	153	1,084,069			
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	392,471	51,504	959	340,008			
14A		10/01/02 - 06/30/03	1,228,839	183,106	148	1,045,586			
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	402,834	52,864	984	348,986			
15A		10/01/02 - 06/30/03	1,261,285	187,941	151	1,073,193			
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		1,231,192	267,919	612	962,662			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003

County: Placer County
County Code: 31

Legal Entity: Placer County			A	B	C	D	E	F	G
Legal Entity Number: 00031			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				01	10	30	60	70	
1	Allocation Percentage		100.00%	9.05%	9.76%	50.38%	26.42%	4.40%	
2	Total Units			342,610	286,633	1,480,029	418,320	86,347	
3	Gross Cost		6,944,876	628,739	677,576	3,498,662	1,834,619	305,280	
4	Cost per Unit			1.84	2.36	2.36	4.39	3.54	
5	SMA per Unit			1.77	2.28	2.28	4.23	3.41	
6	Published Charge per Unit			1.82	2.33	2.33	4.32	3.51	
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		84,628	41,508	186,455	60,845	18,487	
8A		10/01/02 - 06/30/03		144,685	105,887	603,129	172,860	36,421	
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02					3,671		
9A		10/01/02 - 06/30/03					11,013		
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03			40	1,375	415		
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			113,297	139,198	689,070	169,516	31,439	
13	Medi-Cal Costs	07/01/02 - 09/30/02	1,026,397	155,305	98,121	440,764	266,847	65,361	
13A		10/01/02 - 06/30/03	2,828,447	265,518	250,308	1,425,745	758,109	128,767	
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	989,962	149,792	94,638	425,117	257,374	63,041	
14A		10/01/02 - 06/30/03	2,728,042	256,092	241,422	1,375,134	731,198	124,196	
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	1,012,917	154,023	96,714	434,440	262,850	64,889	
15A		10/01/02 - 06/30/03	2,789,927	263,327	246,717	1,405,291	746,755	127,838	
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	16,100				16,100		
17A		10/01/02 - 06/30/03	48,300				48,300		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	15,528				15,528		
18A		10/01/02 - 06/30/03	46,585				46,585		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	15,859				15,859		
19A		10/01/02 - 06/30/03	47,576				47,576		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03	5,165		95	3,250	1,820		
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03	4,982		91	3,135	1,755		
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03	5,090		93	3,204	1,793		
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		3,020,467	207,916	329,052	1,628,903	743,444	111,153	

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

MHS MHS MHS MHS MHS MHS

Legal Entity: Placer County			A	B	C	D	E	F	G
Legal Entity Number: 00031			Mode Total	Service Function 38	Service Function 69	Service Function 18	Service Function 38	Service Function 18	Service Function 38
Mode: 15 - Outpatient (Program 2)									
1	Allocation Percentage		100.00%	0.40%	1.34%	0.24%	7.53%	2.26%	19.68%
2	Total Units			1,475	4,980	1,740	53,510	16,155	140,968
3	Gross Cost		527,981	2,092	7,064	1,292	39,734	11,907	103,904
4	Cost per Unit			1.42	1.42	0.74	0.74	0.74	0.74
5	SMA per Unit			2.28	4.23	2.28	2.28	2.28	2.28
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		760	485		8,160	2,280	24,993
8A		10/01/02 - 06/30/03		230	3,495	660	28,910	8,510	85,404
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC Units	07/01/02 - 09/30/02							60
10A		10/01/02 - 06/30/03		95	360	120		420	720
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							120
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			390	640	960	16,440	4,945	29,671
13	Medi-Cal Costs	07/01/02 - 09/30/02	81,762	1,078	688		6,059	1,680	18,422
13A		10/01/02 - 06/30/03	341,888	326	4,958	490	21,467	6,272	62,949
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	230,868	1,733	2,052		18,605	5,198	56,984
14A		10/01/02 - 06/30/03	958,093	524	14,784	1,505	65,915	19,403	194,721
15	Medi-Cal Published Charges	07/01/02 - 09/30/02							
15A		10/01/02 - 06/30/03							
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	799						44
21A		10/01/02 - 06/30/03	3,337	135	511	89		310	531
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	2,189						137
22A		10/01/02 - 06/30/03	9,400	217	1,523	274		958	1,642
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02	88						88
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	274						274
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		100,106	553	908	713	12,208	3,645	21,870

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
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DETAIL COST REPORT

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Fiscal Year 2002-2003

County: Placer County County Code: 31		MHS	MHS	ASO	ASO			
Legal Entity: Placer County Legal Entity Number: 00031 Mode: 15 - Outpatient (Program 2)		H	I	J	K	L	M	N
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
		18	38	30	60			
1	Allocation Percentage	6.78%	60.30%	1.46%	0.02%			
2	Total Units	42,687	379,437	6,615	90			
3	Gross Cost	35,815	318,350	7,718	105			
4	Cost per Unit	0.84	0.84	1.17	1.17			
5	SMA per Unit	2.28	2.28	2.28	4.23			
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/02 - 09/30/02	5,085	59,080				
8A		10/01/02 - 06/30/03	21,675	261,666	6,510	90		
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02						
9A		10/01/02 - 06/30/03						
10	Enhanced SD/MC Units	07/01/02 - 09/30/02		900				
10A		10/01/02 - 06/30/03	120	1,980				
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02						
11A		10/01/02 - 06/30/03						
12	Non-Medi-Cal Units		15,807	55,811	105			
13	Medi-Cal Costs	07/01/02 - 09/30/02	4,266	49,568				
13A		10/01/02 - 06/30/03	18,186	219,539	7,595	105		
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	11,594	134,702				
14A		10/01/02 - 06/30/03	49,419	596,598	14,843	381		
15	Medi-Cal Published Charges	07/01/02 - 09/30/02						
15A		10/01/02 - 06/30/03						
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02						
16A		10/01/02 - 06/30/03						
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02						
17A		10/01/02 - 06/30/03						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02						
18A		10/01/02 - 06/30/03						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02						
19A		10/01/02 - 06/30/03						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02						
20A		10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02		755				
21A		10/01/02 - 06/30/03	101	1,661				
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02		2,052				
22A		10/01/02 - 06/30/03	274	4,514				
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02						
23A		10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02						
24A		10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02						
29A		10/01/02 - 06/30/03						
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02						
30A		10/01/02 - 06/30/03						
31	Healthy Families Published Charges	07/01/02 - 09/30/02						
31A		10/01/02 - 06/30/03						
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						
32A		10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs		13,262	46,826	123			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

County: Placer County
County Code: 31

CR

Legal Entity: Placer County		A	B	C	D	E	F	G
Legal Entity Number: 00031		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		10,704					
3	Gross Cost	882,496	882,496					
4	Cost per Unit		82.45					
5	Non-Medi-Cal Units		10,704					
6	Non-Medi-Cal Costs	882,496	882,496					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

County: Placer County
County Code: 31

CR

Legal Entity: Placer County		A	B	C	D	E	F	G
Legal Entity Number: 00031		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		31,430					
3	Gross Cost	632,427	632,427					
4	Cost per Unit		20.12					
5	Non-Medi-Cal Units (Same as Line 2)		31,430					
6	Non-Medi-Cal Costs (Same as Line 3)	632,427	632,427					

DEPARTMENT OF MENTAL HEALTH.

Fiscal Year 2002-2003

County: Placer County County Code: 31			REIMBURSEMENT TYPE				PC	SMA				Costs	
Legal Entity: Placer County			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00031							Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program(2)	Mode 15 Program (2)	Total Outpatient (Col I + Col J)
			S. F.'s 01-09	Mode 55 S. F.'s 11-19, 31-39	S. F.'s 21-29	Total MAA							
1	Medi-Cal Costs	07/01/02 - 09/30/02						107,426	406,916	1,026,397	1,540,739	81,762	1,622,502
1A		10/01/02 - 06/30/03						448,756	1,274,066	2,828,447	4,551,269	341,888	4,893,157
2	Medi-Cal SMA	07/01/02 - 09/30/02						103,612	392,471	989,962	1,486,046	230,868	1,716,914
2A		10/01/02 - 06/30/03						432,826	1,228,839	2,728,042	4,389,708	958,093	5,347,801
3	Medi-Cal P. C.	07/01/02 - 09/30/02						106,331	402,834	1,012,917	1,522,082		1,522,082
3A		10/01/02 - 06/30/03						444,184	1,261,285	2,789,927	4,495,396		4,495,396
4	Medi-Cal N. R.	07/01/02 - 09/30/02											
4A		10/01/02 - 06/30/03											
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02						103,612	392,471	989,962	1,486,046	81,762	1,567,808
5A		10/01/02 - 06/30/03						432,826	1,228,839	2,728,042	4,389,708	341,888	4,731,596
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02								16,100	16,100		16,100
6A		10/01/02 - 06/30/03								48,300	48,300		48,300
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02								15,528	15,528		15,528
7A		10/01/02 - 06/30/03								46,585	46,585		46,585
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02								15,859	15,859		15,859
8A		10/01/02 - 06/30/03								47,576	47,576		47,576
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02											
9A		10/01/02 - 06/30/03											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02								15,528	15,528		15,528
10A		10/01/02 - 06/30/03								46,585	46,585		46,585
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02						103,612	392,471	1,005,491	1,501,574	81,762	1,583,336
11A		10/01/02 - 06/30/03						432,826	1,228,839	2,774,627	4,436,293	341,888	4,778,181
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02								5,165	5,165	799	799
12A		10/01/02 - 06/30/03										3,337	8,502
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02								4,982	4,982	2,189	2,189
13A		10/01/02 - 06/30/03										9,400	14,382
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02								5,090	5,090		5,090
14A		10/01/02 - 06/30/03											
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02											
15A		10/01/02 - 06/30/03											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02										799	799
16A		10/01/02 - 06/30/03								4,982	4,982	3,337	8,318
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/0											

DETAIL COST REPORT

Fiscal Year 2002-2003

County: Placer County
County Code: 31

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